

# CSA 69

## FY 2022-2023

### 1<sup>st</sup> Quarter Financial Overview



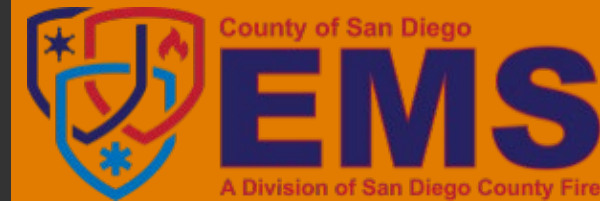
November 17, 2022



# Revenue:

<b>Actual [Projected]</b>	<b>2021-22</b>	<b>[2022-23]</b>	<b>Current Trend</b>
<b>Ambulance Transports</b>	9,660	9,636	-0.2%
<i>Resident Transports</i>	6,962	7,308	5.0%
<i>Non-Resident Transports</i>	2,276	2,076	-8.8%
<i>Mutual Aid Transports</i>	422	252	-40.3%
<b>Actual Projected</b>	<b>2021-22</b>	<b>[2022-23]</b>	<b>%</b>
Ambulance Fees	\$ 5,305,256	\$ 4,996,162	-5.8%
<i>Resident Fees</i>	\$ 3,962,499	\$ 4,007,351	1.1%
<i>Non-Resident Fees (1)</i>	\$ 1,342,757	\$ 988,811	-26.4%
<i>Mutual Aid Fees (1)</i>	\$ 267,491	\$ 146,057	-45.4%
Property Tax	\$ 738,330	\$ 859,096	16.4%
Benefit Fee	\$ 2,835,326	\$ 3,381,011	19.2%
Other (2)	\$ 445,767	\$ 633,236	42.1%
Total Other Revenue	\$ 4,019,423	\$ 4,873,343	21.2%
<b>Total Revenue</b>	<b>\$ 9,324,679</b>	<b>\$ 9,869,505</b>	<b>5.8%</b>
<b>Net Ambulance Revenue per Transport</b>	<b>\$ 549.20</b>	<b>\$ 518.49</b>	<b>-5.6%</b>

1. Based on transport volume and \$ collected per transport
2. GEMT \$ are accrued, none received since FY 2016/17



# Revenue:

<b>Actual [Projected]</b>	<b>[2022-23]</b>	<b>Current Trend</b>	<b>[2023-24]</b>	<b>%</b>	<b>[2024-25]</b>	<b>%</b>	<b>[2025-26]</b>	<b>%</b>
<b>Ambulance Transports</b>	9,636	-0.2%	10,013	2.7%	10,249	2.7%	10,492	2.7%
<i>Resident Transports</i>	7,308	5.0%	7,671	2.9%	7,894	2.9%	8,123	2.9%
<i>Non-Resident Transports (1)</i>	2,076	-8.8%	2,095	0.9%	2,114	0.9%	2,133	0.9%
<i>Mutual Aid Transports (1)</i>	252	-40.3%	247	-2.0%	242	-2.0%	237	-2.0%

<b>Revenue [Projected]</b>	<b>[2022-23]</b>	<b>Current Trend</b>	<b>[2023-24]</b>	<b>%</b>	<b>[2024-25]</b>	<b>%</b>	<b>[2025-26]</b>	<b>%</b>
Ambulance Fees (2)	\$ 4,996,162	-5.8%	\$ 5,204,220	4.2%	\$ 5,335,188	2.5%	\$ 5,469,775	2.5%
<i>Resident Fees</i>	\$ 4,007,351	1.1%	\$ 4,206,509	5.0%	\$ 4,328,498	2.9%	\$ 4,454,024	2.9%
<i>Non-Resident Fees (1)</i>	\$ 988,811	-26.4%	\$ 997,711	0.9%	\$ 1,006,690	0.9%	\$ 1,015,750	0.9%
<i>Mutual Aid Fees (1)</i>	\$ 146,057	-45.4%	\$ 143,136	-2.0%	\$ 140,273	-2.0%	\$ 137,468	-2.0%
Property Tax	\$ 859,096	16.4%	\$ 951,878	10.8%	\$ 1,054,681	10.8%	\$ 1,168,587	10.8%
Benefit Fee	\$ 3,381,011	19.2%	\$ 3,732,636	10.4%	\$ 4,120,830	10.4%	\$ 4,549,397	10.4%
Other (3)	\$ 633,236	42.1%	\$ 696,560	10.0%	\$ 766,216	10.0%	\$ 842,837	10.0%
Total Other Revenue	\$ 4,873,343	21.2%	\$ 5,381,074	10.4%	\$ 5,941,727	10.4%	\$ 6,560,821	10.4%
<b>Total Revenue</b>	<b>\$ 9,869,505</b>	<b>5.8%</b>	<b>\$ 10,585,294</b>	<b>5.8%</b>	<b>\$ 11,276,915</b>	<b>5.8%</b>	<b>\$ 12,030,595</b>	<b>6.7%</b>
Net Ambulance Revenue per Transport	\$ 518.49	-5.6%	\$ 519.75	0.2%	\$ 520.55	0.2%	\$ 521.31	0.1%

1. Mutual Aid previously included in Non-Res fees

2. Based on transport volume and \$ collected per transport

3 GEMT \$ are accrued, none received since FY 2016/17



# Expense:

<b>CSA Actual [Projected]</b>	<b>2021-22</b>	<b>[2022-23]</b>	<b>%</b>
Lakeside Fire Protection District (1)	\$ 3,693,032	\$ 3,898,458	5.6%
City of Santee (1)	\$ 3,997,125	\$ 4,246,304	6.2%
Billing Contractor	\$ 245,744	\$ 164,162	-33.2%
Willdan	\$ 5,019	\$ 8,000	5.0%
DPC	\$ 48,817	\$ 52,030	6.6%
County Admin Services	\$ 178,132	\$ 218,225	22.5%
GEMT/QAF	\$ 323,907	\$ 327,817	1.2%
Dissolution Expense	\$ 30,019		
CSA Business Consultant	\$ 61,794	\$ 64,885	0.0%
<b>Total Expenses</b>	<b>\$ 8,583,588</b>	<b>\$ 8,979,881</b>	<b>3.3%</b>
Operating Retained Earnings	\$ 741,091	\$ 889,624	9.0%

1. Lakeside FPD and City of Santee both have additional, as needed, surge funding of \$70,000 each year. Percent increase will change annually depending on surge funding used.
2. 9.0% is the actual Retained Earnings as a % of revenue. % change from FY 2020/21 is 20.0%



# Expense:

CSA Actual [Projected]	[2022-23]		[2023-24]		[2024-25]		[2025-26]	
			%		%		%	
Lakeside Fire Protection District	\$ 3,898,458	\$ 4,049,600	3.9%	\$ 4,206,602	4.0%	\$ 4,373,000	4.0%	
City of Santee	\$ 4,246,304	\$ 4,436,213	4.5%	\$ 4,634,615	4.6%	\$ 4,850,074	4.6%	
Billing Contractor	\$ 164,162	\$ 170,564	-33.2%	\$ 177,216	3.9%	\$ 184,128	3.9%	
Willdan	\$ 8,000	\$ 8,400	5.0%	\$ 8,820	5.0%	\$ 9,261	5.0%	
DPC	\$ 52,030	\$ 55,455	6.6%	\$ 59,105	6.6%	\$ 62,996	6.6%	
County Admin Services	\$ 218,225	\$ 267,342	5.0%	\$ 280,709	5.0%	\$ 294,744	5.0%	
GEMT/QAF	\$ 327,817	\$ 331,727	1.2%	\$ 335,684	1.2%	\$ 344,747	2.7%	
CSA Business Consultant	\$ 64,885	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	
<b>Total Expenses</b>	<b>\$ 8,979,881</b>	<b>\$ 9,319,301</b>	<b>3.8%</b>	<b>\$ 9,702,751</b>	<b>4.1%</b>	<b>\$ 10,118,950</b>	<b>4.3%</b>	
<b>Operating Retained Earnings</b>	<b>\$ 889,624</b>	<b>\$ 1,265,993</b>	<b>12.0%</b>	<b>\$ 1,574,164</b>	<b>14.0%</b>	<b>\$ 1,911,645</b>	<b>15.9%</b>	

1. Lakeside FPD and City of Santee both have additional, as needed, surge funding of \$70,000 each year. Percent increase will change annually depending on surge funding used.



# Reserve Analysis:

		<b>[2022-23]</b>	<b>%</b>		<b>[2023-24]</b>	<b>%</b>
Beginning Balance	\$	10,127,363	7.9%	\$	11,016,987	8.8%
Credit (Debit) Amount	\$	889,624	20.0%	\$	1,265,993	42.3%
New Balance	\$	11,016,987	8.8%	\$	12,282,980	11.5%
Required Reserve	\$	4,489,940	4.6%	\$	4,659,650	3.8%
Excess Reserve	\$	6,527,047	11.8%	\$	7,623,330	16.8%

		<b>[2024-25]</b>	<b>%</b>		<b>[2025-26]</b>	<b>%</b>
Beginning Balance	\$	12,282,980	11.5%	\$	13,857,144	12.8%
Credit (Debit) Amount	\$	1,574,164	24.3%	\$	1,911,645	21.4%
New Balance	\$	13,857,144	12.8%	\$	15,768,789	13.8%
Required Reserve	\$	4,851,376	4.1%	\$	5,059,475	4.3%
Excess Reserve	\$	9,005,768	18.1%	\$	10,709,314	18.9%

